

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

§605. DECEASED PERSONS

The personal property of a deceased person shall be assessed to the personal representative in the place where the deceased last resided, and such assessment shall continue until the personal representative gives notice to the assessors that such property has been distributed. If the deceased at the time of his death did not reside in the State, such personal property shall be assessed to the personal representative in the place where such property is situated. Before the appointment of a personal representative, the personal property of a deceased person shall be assessed to the estate of the deceased in the place where he last resided, if in the State, otherwise in the place where such property is situated, and the personal representative subsequently appointed shall be liable for the tax. [1979 , c . 540 , §43 (AMD) .]

SECTION HISTORY

1979 , c . 540 , §43 (AMD) .

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